

Message Text

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61

ORIGIN TRSE-00

INFO OCT-01 ARA-11 ADP-00 EB-11 SSO-00 COME-00 INRE-00

CIAE-00 INR-09 NSAE-00 RSC-01 L-03 /036 R

TX 387

DRAFTED BY TREASURY: MFIELD

3/13/73 EXT:2589

APPROVED BY EB/ IFD/ OMA: JKIRIZAY

TREASURY: NGORDON

EB/ IFD/ OMA: WMILAM

ARA/ LA/ BC: DERBE

----- 044330

O 132236 Z MAR 73

FM SECSTATE WASHDC

TO AMEMBASSY SANTIAGO IMMEDIATE

LIMITED OFFICIAL USE STATE 046247

E. O. 11652: GDS

TAGS: EFIN

SUBJECT: RECIPROCAL TAX EXEMPTION FOR TRANSPORTATION
SERVICES

REF: SANTIAGO 0582

1. REGRET DELAY IN REPLYING. CAREFUL SEARCH BY IRS OF DISTRICT OFFICES AND SERVICE CENTERS INDICATES THAT LAN- CHILE HAS NOT BEEN FILING U. S. RETURNS. THUS, THE COMPANY DOES NOT APPEAR TO HAVE AN EXEMPTION, BUT WE ARE UNABLE TO TELL IF THEY HAVE TAXABLE INCOME. THIS INFORMATION HAS BEEN RELAYED TO THE IRS OFFICE OF INTERNATIONAL OPERATIONS FOR APPROPRIATE ACTION. EMBASSY
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MAY WISH TO POINT OUT TO GOC IN SUGGESTING PROMPT ACTION
ON RECIPROCAL EXEMPTION AGREEMENT THAT U. S. LAW PROVIDES
SEPARATE PENALTIES FOR FAILURE TO FILE A RETURN AND
FAILURE TO PAY TAX, AS WELL AS INTEREST ON THE AMOUNT OF
TAX DUE. THERE IS NO STATUTE OF LIMITATIONS ON THE
ASSESSMENT OF TAX IF NO RETURN WAS FILED. ROGERS

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*** Current Handling Restrictions *** n/a

*** Current Classification *** LIMITED OFFICIAL USE

Message Attributes

Automatic Decaptoning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 13 MAR 1973
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: martinjw
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1973STATE046247
Document Source: CORE
Document Unique ID: 00
Drafter: MFIELD
Enclosure: n/a
Executive Order: n/a
Errors: n/a
Film Number: n/a
From: SECSTATE WASHDC
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1973/newtext/t19730332/aaaahzdh.tel
Line Count: 72
Locator: TEXT ON-LINE
Office: ORIGIN TR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators:
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 73 SANTIAGO 0582
Review Action: RELEASED, APPROVED
Review Authority: martinjw
Review Comment: n/a
Review Content Flags:
Review Date: 16 JAN 2002
Review Event:
Review Exemptions: n/a
Review History: RELEASED <16-Jan-2002 by martinjw>; APPROVED <22 FEB 2002 by martinjw>
Review Markings:

Declassified/Released
US Department of State
EO Systematic Review
30 JUN 2005

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: <DBA CORRECTED> wfs 971212
Subject: RECIPROCAL TAX EXEMPTION FOR TRANSPORTATION SERVICES
TAGS: EFIN, CI
To: SANTIAGO
Type: TE
Markings: Declassified/Released US Department of State EO Systematic Review 30 JUN 2005